ACCOUNTING EDUCATION RESEARCH: EXTENDED DRAMATURGICAL INTERVENTIONISM APPROACH

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ABSTRACT

This paper describes a research perspective of accounting education in an extended dramaturgical interventionism approach methodology for the study of cultural policies that selection pragmatisms and self-reflexive method. Therefore, extended dramaturgical interventionism approach developed a method of using any available empirical material. The choice of method depends on the accounting research issues and problems which otherwise depends on the context of what is available and what can be done research in these settings. This study discusses viewing accounting education as scenarios, extended dramaturgical interventionism approach and contribution of extended dramaturgical interventionism for accounting education approach. The result is to create, critically assess, and communicate the policy-relevant knowledge in one or more stages of the policy making process. Applications that can generate knowledge relevant to policies that directly affect the assumptions, decisions and actions in one step, which then indirectly affect future performance.

Keywords: Accounting education research, Extended Dramaturgical, and interventionism

Me in the Genuineness of the Number Words

I...my pace...halted, perplexed before the wall of submission
The domain of the weary desire of the heart trueness
The determination in the swaying move of the artists of the fibrous brain
The direction guidance of My identity through the chalk cracks of number balance
Gun in framing exploding the clouds that bring the balance away
My shape is not a rebellion against the product of the fibrous brain of My intellectual
Bestowing love and affection...in the pace unity of the genuineness of the number words
In the harmonious mind beauty of My accounting for the achievement of my way
y accounting way that has been revealed in My map of change
In creating the interconnection of number words that grants the liberation
When expression is offered to the trail of knowledge
As it shall be....giving the space of exploitative expression
For...the growth of various bonds of expression
As the expression of knowledge trail that never stand alone
Whose existence is from, for and in favor of itself...
Only the play and the mosaic of citations of previous texts
To avoid the isolation of My cultural object
I...bounced...bumped...in the freedom of creating My fibrous words
I hold My posture upright, facing My liberation through interactions I shall undergo
I...now no longer in the darkness...not strolling in arrogance...in the shelter of the eternal candle of enlightenment
Starting to step in the interception of My whole physical self
Now I am walking in consciousness and tranquility in the interconnection of number word
Because...
I think that is the reason why I exist
Bring me into the eternality....Amin

Whedy Prasetyo, Malang I belong to , 09 July 2012

1. Introduction

Dramaturgical approach represents a shift towards humanism and the avoidance of the scientific model. Dramaturgy more interested in studying men as abstractions rather than adjust their behavior to the propositions and theories that are already known. Dramaturgy allowing the individual to his role. This is evident from the discussion on controlling the impression (which let mistakes or mis-management), as well as in the concept of the role and engagement gap role.

Therefore, Blumer (1971) states without prejudice to the fact that in each of the human presence is very responsive to the presumption against him, then it is very unfortunate if we assume that this form of self-awareness as a basic human problem dealing with him. In the association, people do not just sink to the etap attention focused on the assessment of him and how it affects the way the votes. This is done continuously and some of them do it more than others. But this is not the core of what humans do in interacting with him.

From this it can be concluded that the dramaturgy was less attention to the social structure in which actors organize their experiences. Data for theoretical thought Goffman (1959) about the "self" in the Presentation of Self in Everyday Life be the beginning of dramaturgy methodology. The concept of "self" (self) Goffman greatly influenced by the ideas of the tension between "self" spontaneous. "I" and
"me", the self which is limited by social life. According to the theory of dramaturgy, as according to other symbolic interactionist, "self" is not something organic nature that has a special place. Furthermore, Goffman argued that in analyzing the "self" we take from the owner, of the people who will benefit or be harmed by it, because he and his solely provide the basis for something that generates cooperation.

Dramaturgy is a social theory that is above episode and see life just because he lives in a narrow circle interpersonal, historical and non-institutional, an existence that transcends history and society, and live only in the moment of time, temporary and fragile. Society is composed of human acts, and people's lives can be seen as a form of their actions. That is, the public is action, group life complex ceaseless activity, and there is a collective action that requires adjustment and action of each individual into a line of action of each actor that each give a sign to one another, not only to ourselves (Blumer, 1969). From here, it takes a development on a concept called extended dramaturgy. So, extended dramaturgical interventionism approach not only see self as "I" and "Me" but also "Us".

Extended dramaturgical interventionism approach is a multiple focus method involving an interpretive and reasonable approach to any subject matter. Extended dramaturgical interventionism approach identifying itself in the realm of qualitative research, work in a natural setting, attempting to understand, given the interpretation of the phenomenon yan seen from the meaning given to her people. Therefore, study methods of extended dramaturgical interventionism approach involves the use and collecting empirical materials such as case studies, personal experience, introspection, biography, interviews, observation, historical texts, interactional and visual, participatory observations that describe routine and problematic moments, and its meaning in the life of the individual and the collective.

In this case extended dramaturgical interventionism approach is a method of communicating knowledge relvan policy can be viewed as a four-stage process involving policy analysis, manufacturing of materials, interactive communication, and utilization of knowledge. For extended dramaturgical interventionism approach, policy analysis is made on the basis of assessment of knowledge relevant to policy issues, the results of policies and policy performance. To communicate this knowledge, analysis of extended dramaturgical interventionism approach create a
variety of documents relevant to the policy. The purpose of creation of the documents that are relevant to policy and oral presentations is to increase the prospect of exploiting knowledge and open discussion among stakeholders at some stage in the policy-making process.

2. Viewing Accounting Education as Scenarios

Is accounting education changing? Are there individuals who are responsible for its change? Do changes in accounting education prone to challenges? Do changes in accounting education involve power? I see that all these questions provide ‘yes’ for answers, which show quite clearly that changes are inevitable and that society is not always in order or at a status quo.

Fogarty (1997:45-46) explains that there are three reasons why accounting education in this modern world is always changing. First, accounting education has reached the peak of modernity that rationalizes areas of human life even if there is little evidence of its success. Second, social meanings are contested in this era and therefore changes are unavoidable. Third, modernity invests heavily in market ideology which substitutes actual freedom, although the market implies aggregated autonomous decision making. Accounting education is therefore brimmed with changes. Such changes have been termed by Perks (1993:195) as scenarios.

Just as choreography of dances has intrigued Janesick, as edited by Denzin and Lincoln (2003), to use as metaphor for qualitative research, the word ‘scenario’ has triggered my interest to use theatres as metaphor in viewing accounting education for several reasons.

In my days of youth, I was often intrigued and drawn into the attraction of art, literature and play. My involvement in school productions such as “Midsummer’s night dream”, “Romeo and Juliet”, “The Twelfth Night” as well as literature readings such as “To Kill a Mockingbird”, “Hamlet”, “Animal Farm”, “Pride and Prejudice” has always made such great impression to me because of their cunning plots. Both entertaining and enlightening, such plays have their messages: they are life lessons watched.

Further, there was this unexplainable energy rush as I stood on the center stage to play my part. It was not just because of the lighting, attention or the grandness of
theatre, but it also conveyed a feeling of power to lead the audience’s empathy, hatred, anger, pity, sorrow and joy. There was a sense of power of knowledge since those who were involved in the play knew exactly how the story was built and ended. On the other hand, the audience may have the joy of unknowing. The life of a theatre is invigorated by the known and the unknown; dynamics of emotions as the story telling goes on. This is the beauty of a theatrical performance or a play.

Now, accounting education that becomes life itself, and especially my life, could also be regarded as a play. It tells a story! Allow me to elaborate.

The discourse of accounting education and its changes could be viewed under different spectacles. Rebele et al. (1998), as they recapitulate accounting education changes through accounting curriculum development during 1991-1997 in several accounting education journals, namely Journal of Accounting Education, Issues in Accounting Education, The Accounting Educators’ Journal and Accounting Education: A Journal of Theory, Practice and Research, see that it is accounting education’s purpose to be able to face significant changes in practice developments.

Such practice developments are referred to the need of the market. This is supported by the trend that shows how accounting education adjusts to the dominant need of the market. The current progress of accounting standards namely International Financial Reporting Standards (IFRS), which is needed by capital owners to facilitate investment (Ratnatunga, 2010), has affected accounting education in most countries. Munter and Reckers (2010) have affirmed that one important benchmark for the US Stock Exchange Commission (SEC) is the progress being made by educators in incorporating IFRS content into their accounting programs. Although in a recent survey it is found that the top twenty universities in the United States do not see the need to integrate IFRS into their curriculum (Bates et al., 2011), Munter and Reckers (2010) see that this is caused by uncertainties and budget shortfalls that are faced by universities.

In different view, Ainsworth (2001) may see changes to accounting education as a call to transform “what we teach” to “how we teach”. Yet, there are other views that are beyond the prescriptive (what educators should be doing) and descriptive (what educators are doing) approaches. Such view could be more critical (Truan and

Under a theatrical perspective, the dynamics of accounting education have therefore been presented in a range of collection of scenarios. There are changes in accounting education that are propounded in calm drama and there are those who see accounting education changes as romance, satire, comedy or tragedy. Chamber’s (2005) Poverty in Accounting Discourse could be viewed as satire as he elucidates the irony of accounting “fallacious arithmetical propriety” that leads to discrepancies between the financial statement and business value. James (2008) might be viewed to tell his story in romance as he details the process of accounting theory learning process through music, literature and films. Hines’ (1992:314) Filling up Negative Spaces could be regarded as a comedy as it tickles our senses of status quo while proposing how willingly we have taken our stances in “Absolute Masculine”.

When accounting education is viewed in such way, then there will be all traits of what a theatrical performance would possess. There will be plot, cast, stage, dialogues, interlude, applause and encore. All of these would build and tell a complete set of a story that depicts accounting education journey through its players or actors.

In a play, one could sometimes become director who designs the plot, scenery, dialogues, then watches the play knowing how the story would progress in the hands and creativity of its cast. Yet, one could also be positioned as audience experiencing the joy ride of the unknown and wait for either the unexpected or expected finale. Being a director, a researcher could introduce changes into accounting education that is currently existing. Bearing this in mind, dramaturgical interventionism offer an alternative way to create a change in accounting education as well as present the findings in a refreshing fashion.

3. Extended Dramaturgical Interventionism Approach

The spirit of play isthe core of the kind of accounting education research that holds on to viewing accounting education as scenarios. The researcher will act as director, actor as well as audience. As play director, one would design the play while plotting how accounting education should change in an institution. As player
or actor, one would use immense creativity and commitment to play one’s part while experiencing the change in accounting education. As audience, one would watch and enjoy how the play commences while observing and understanding the progress of change in accounting education. One could be all these in different settings and the story of accounting education would be presented in scenarios.

The use of theatrical metaphor might be similar to dramaturgy. Berg (2004:76-77) describes that dramaturgy is derived from symbolic interaction stream that views everyday life as theatrical performance. It sees that in research, the line between the performer and the audience sometimes blurs. Therefore, dramaturgy is an orientation of interviewing, in which researcher creates appropriate climate for establishing rapport, instead of using mere words or sentences. This study will certainly employ such interviewing technique. Interviewer (or researcher) will be actor, director and choreographer (Berg, 2004:103). Taking this stance, the research would be written as lively and dynamic as it happens, capturing thoughts and beliefs. Capturing thoughts and beliefs are important because they are parts of consciousness (Audi, 2005).

In this way, this kind of research could also be classified as narrative study. There are several types of narrative study, but this research dwells on narrative approach that has a specific contextual focus. Similar narrative study in accounting education, especially portraying classroom, teacher and students have been conducted by Ollerenshaw and Creswell (2002) as described by Creswell (2007:55).

However, dramaturgical approach alone cannot be used in a study that tries to introduce changes into prevailing accounting education. This is simply because dramaturgy is limited to interviewing technique using theatrical metaphor. Similarly, if narrative approach is used, it would only be able to portray accounting education *per se*. An extension to intervene is therefore necessary.

Keeping in mind that both dramaturgy and narrative study need intervention, extension to these methods is carried out also by using interventionism. Interventionism is simply described as an approach that presupposes actions, for

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A biographical study is a form of narrated study in which the researcher writes and records the experience of another person’s life. Autobiography is written and recorded by individuals who are the subject of study. Life history portrays an individual entire life. Oral history consists of gathering personal reflections of events and their causes and effects from several individuals (Creswell, 2007:55)
example forcing changes in an organization (Jonsonn, 2010). Therefore, interventionism is very unique with infinite variations as well as very contextual. It provides progress of knowledge about changes that work in an organization. Interventionism is different to experimental research. Experimental research is built upon artificial context that is designed to test hypothesis derived from theory. In this way, experimental research is concerned on measurement. On the other hand, interventionism hinges on ‘realism’ (Jonsonn, 2010:131):

“‘Realism” is not a major concern in experiments. Measurement is. The meaning of the measurements comes from theory in the case of experiments. The meaning of observations in interventionist research comes from context and it tends to be narrative in form (Bruner, 1990). A narrative meaning comes about by being “high-lighted” by a story line (like how mercifulness is illustrated by the biblical story about the merciful Samaritan).”

This shows that dramaturgical and narrative approaches are compatible if they are extended by interventionism. Therefore, by Burrell and Morgan’s (1986) quadrants, this research could not be categorized as a research in pure interpretive paradigm. Rosile (2003) might classify this type of research as critical dramaturgy. In an organizational theatrics contexts, dramaturgy can be classified in several domain as elucidated in the following table.

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Source: Rosile (2003:309)
Audience can be regarded as insiders if they are part of the system in question. The intended audience or readers of this study are accounting educators, students or those who have concern on accounting educators. Therefore, this kind of study can fall in the first upper left-hand side quadrant, since it is persuading the actors (accounting educators) to believe that accounting education must change. Clearly this study is not merely with the purpose of to explain and understand, it also extends to introducing changes or stimulants into accounting education practices. It exerts ‘power’ to change accounting educators’ consciousness and portrays as well as understands its process.

This makes language the most important tool in this study. Language is not viewed as simply a medium of representation. Through language, changes can emerge. Arrington (1997:9) explicates:

“What in a range of research projects, we are beginning to understand the power of accounting discourse to constitute identities rather than simply report upon identities presumed given...a body of research is surfacing that seeks to understand this constitutive force of accounting through a very profound sense of the moral ontology of language rather than from the more Foucauldian view of discourse as a medium of power.”

This type of accounting research has embraced the postmodern possibility which has recognized that the extant focus of subjectivity or identities will make it possible for self-presentation, values and discursive practices to surface. If accounting is viewed in such way, then accounting has a power that does not have to be subordinate to presumed realities. Accounting, and accounting education, are realities, not independent, but intertwined with other realities.

The intervention to change educators’ consciousness through language is therefore necessary. Similar to solipsism tradition, this research sees that accounting education changes are perceived in the most subjective approach. Burrell and Morgan (1979:239) describe solipsism as “…the most extreme form of subjective idealism, in that it denies that the world has any distinct independent reality”. Changing accounting education can therefore be seen through accounting educators’ as well as the researcher’s consciousness. Consciousness can be a very good source of knowledge. Audi (2005:85-86) affirms the importance of consciousness in knowledge building:
“If we now ask whether consciousness, ...is a basic source of belief, justification, and knowledge, the answer should be evident. It is. In the inner world, by sharp contrast with the external world, there is far more at our beck and call...This is perhaps another reason why introspectively grounded beliefs have sometimes seemed to be such good material to serve as foundations for knowledge and justification."

He further explains that consciousness has two claims why it can be come a good source of knowledge. First, it follows a thesis of infallibility (impossibility of error), which states that one cannot be mistaken in a belief to the effect that one is now in an present mental state (such as imaging) or that one is undergoing a mental process (such as thinking) or that one is experiencing something(such as pain). The infallibility thesis rests largely on the idea that we are in a strong position regarding present mental phenomena, that we cannot be mistaken in thinking that they are going on inside us. The second claim suggests a thesis of omniscience (all-knowingness) with respect to the current contents of consciousness: if one is in present mental state, undergoing a mental process, or experiencing something, one can not fail to know that one is. The omniscience thesis rests largely on the idea that present mental phenomena are so dominant in consciousness that one cannot help knowing of their occurrence. Together, these two theses constitute the strong doctrine of privileged access (Audi, 2005:80).

4. Contribution of Extended Dramaturgical Interventionism for Accounting Education Approach

This approach about accounting educators’ consciousness mainly hopes to add to a theoretical contribution, especially in accounting education changes, that Llwellyn (2009) would classify as metaphor theorizes. Llwellyn (2009:668-670) describes that:

“...metaphor provides both a ”way of thinking” about organizations and a ”way of seeing”... metaphor theorizes through linking the unfamiliar to the familiar; it creates meaning and significance through ”picturing” or ”image-ing” the world.”

Such metaphor frequently occurs in literature, one of which in a famous balcony scene of “Romeo and Juliet” by Juliet:
What’s in a name? That which we call a rose
By any other name would smell as sweet;
So Romeo would, were he not Romeo call’d,
Retain that dear perfection which he owes
Without that title. Romeo, doff thy name,
And for thy name, which is no part of thee,
Take all myself.

In the above verse, the use of the word ‘rose’ has explained that it is not the name that matters, but the essence of the rose. Hence, the name Romeo of Montague who is the sworn enemy of Juliet’s family, the Capulet, would not change the love between them. The metaphor has exposed the true feeling of Juliet through its simplification of the familiar concept (in this case the rose) to a more private and complex concept (Juliet’s love for Romeo).

Similarly, the use of theatrical perspective as a metaphor to accounting education, would help to explain and enhance understanding of how new concepts emerge through the grounding experience of both the educators and the researcher. The research is not only designated to enrich accounting education researches, but also to employ metaphor theorizing, that according to Llwellyn (2009), has been under-utilized as theoretical tool in accounting discipline.

Other contribution of this study can be seen under interventionism. Jonsson (2010:129) describes the theoretical contribution of such study:

“The crucial aspect of interventionist approaches to organizational studies is the question of what kind of knowledge such research may generate. Obviously the whole idea is that the intervention must be designed in such a way that it works in practice, and offers a theoretical contribution as well... It is more likely that interventionist approaches will yield knowledge in the form of vocabulary/grammar for analysing/diagnosing organizational situations.”

This theoretical contribution (which is what works in practice) brings us to realize the ontological foundation of reality being studied. The ontology is that accounting education can be established and changed by its actors through the power of language.
5. Summary

Realizing the ontological foundation of accounting education being studied is very important to decide methodological choice of research. Accounting education is viewed as a reality that is brimmed with dynamics of changes, and changes can be triggered. These changes can be seen as a scenario or play, and therefore theatrical metaphor theorizing (Lwellyn, 2009) can be used in this study to portray changes.

Dramaturgy and narrative approaches are providing good bases to produce findings that would suit theatrical metaphor theorizing. Dramaturgical outlook of interview will help researcher to play his/her role in obtaining detailed and dense data. On the other hand, narrative approach offers a descriptive and live presentation of changes observed. However, when accounting education research is concerned on bringing about changes in accounting education, then dramaturgical interviewing techniques and narrative approach are not sufficient.

For this reason, intervention to arouse critical consciousness in accounting educators is the most important issue. Interventionism approach (Jonsonn, 2010) to change accounting educators must be used. This extension will be suitable and compatible with either dramaturgy or narrative approach because interventionism requires narrative presentation of study. Through persuasion (intervention), in the medium of language and role playing (dramaturgy), accounting education changes especially in accounting educators will be narrated and portrayed using the metaphor of theatre. This will make dramaturgical interventionism based research very contextual in nature.

The methodological choice will provide a theoretical contribution to understanding how organization changes occur contextually with its own uniqueness through its players. Further, it helps explore the use of metaphor theorizing as a perspective which is rarely used in accounting research. This way, the study will enrich not only accounting education research, but also empirical qualitative approach at its one ofmost subjective and refreshing form.

REFERENCES


